

CHAPTER 14

ARTICLE 1

LICENSING AND BUSINESS REGULATIONS

Licenses in General

14-101 Scope.

A. This Chapter shall apply to:

1. All businesses and practitioners of professions and occupations which have one (1) or more locations or offices within the unincorporated part of Greene County; and

2. To those businesses and practitioners of professions and occupations with no location or office in the state, if the business or practitioner:

a. has one (1) or more employees or agents who exert substantial efforts within the unincorporated part of the County for the purpose of soliciting business or serving customers or clients; or

b. owns personal or real property which generates income and which is located in the unincorporated part of Greene County.

3. Gross receipts of a business or practitioner for purposes of this Section shall include only those gross receipts reasonably attributable to sales or services in this state; employees shall include only those employees engaged in substantial efforts within this state; and nation-wide profitability ratios shall apply only to types of business transacted within this state.

4. Businesses and practitioners subject to this Article shall be required to pay occupation tax to only one (1) local government in this state, which shall be the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner.

5. If a business or practitioner subject to this Article provides to Greene County proof of payment of a local business or occupation tax in another state which purports to tax the business or practitioner's sales or services in this state, the business or practitioner shall be exempt from local occupation tax in Greene County.

B. This Article shall not apply to those businesses and practitioners of professions and occupations which are excluded from coverage by O.C.G.A. § 48-13-16.

C. The following examples of businesses and practitioners of professions or occupations which are subject to this Article may include, but are not expressly limited to: building and construction contractors, subcontractors, and workers; carnivals; taxicab and limousine operators; tattoo artists; stables; shooting galleries and firearm ranges; scrap metal processors; pawnbrokers; food service establishments; dealers in precious metals; firearms dealers; peddlers; parking lots; nursing and personal care homes; newspaper vending boxes; modeling agencies; massage parlors; landfills; auto and motorcycle racing; boarding houses; businesses which provide appearance bonds; boxing and wrestling promoters; hotels and motels; hypnotists; handwriting analysts; health clubs, gyms, and spas; fortunetellers; garbage collectors; escort services; burglar and fire alarm installers; locksmiths; barber and beauty shops; janitorial services; income tax preparers; photographers; plumbers and electricians; piano tuners; and electronic technicians.

D. The following examples of businesses and practitioners of professions or occupations are not subject to this Article may include, but are expressly not limited to: lawyers; physicians licensed under O.C.G.A. § 43-34-20, *et seq.*; osteopaths licensed under O.C.G.A. § 43-34-20, *et seq.*; chiropractors; podiatrists; dentists; optometrists; psychologists; veterinarians; landscape architects; land surveyors; practitioners of physiotherapy; public accountants; embalmers; funeral directors; civil, mechanical, hydraulic, or electrical engineers; architects; marriage and family therapists, social workers and professional counselors; dealers of motor vehicles, as defined in O.C.G.A. § 10-1-622(1); and any other business, profession or occupation for which state licensure or registration is required by state law, unless the state law regulating such business, profession or occupation specifically allows for regulation by local governments.

E. The following businesses and practitioners of professions or occupations shall be excluded from occupation tax, registration fees and regulatory fees under this Article: those businesses regulated by the Georgia Public Service Commission; those electrical service businesses organized under O.C.G.A. § 46-3-1, *et seq.*; and any farm operation for the production from or on the land of agricultural products, but not including any agribusiness.

14-102 Definitions.

As used in this Article, all terms shall have the same definitions as those correspondingly set forth in O.C.G.A. § 48-13-5.

14-103 Determination of Occupation Tax.

A. A fee of \$75.00 shall be paid by all businesses and practitioners of professions or occupations with at least one (1) but not more than nine (9) employees.

B. A fee of \$100.00 shall be paid by all businesses and practitioners of professions or occupations which have ten (10) or more employees.

C. Greene County may by Ordinance or Resolution provide for an exemption or reduction in occupation tax to one (1) or more types of businesses or practitioners of occupations or

professions as part of a plan for economic development or attracting, encouraging or maintaining selected types of businesses or practitioners of selected occupations or professions.

D. Practitioners of professions and occupations who are listed in 14-101, D shall pay as their entire occupation tax one (1) of the following:

1. The occupation tax resulting from application of the other provisions of this Article; or

2. A fee of \$100.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location.

3. When the business or practitioner of an occupation or profession has a location or office situated in more than (1) one jurisdiction, the number of employees for purposes of this Section will be determined by the number of employees who are employed within the unincorporated part of Greene County.

14-104 Payment of Fees.

A. All license fees imposed under this Article shall be due and payable annually on January 1, with the exception that any business commenced after January 1 in any year shall pay the license fee on the date of the commencement of the business.

B. When any person commences business on or after July 1 in any year, the fee for the remaining portion of the year shall be fifty percent (50%) of the fee imposed for the entire year.

C. All monies collected shall be remitted daily to the County Clerk for processing under current Board procedures.

14-105 Violation and Penalties.

A. Should any license fee imposed under this Article remain due and unpaid for ninety days (90) from the due date for the fee, the person liable for the fee shall be subject to and shall pay a penalty of ten percent (10%) of the fee due.

B. In addition to the penalty in Subsection A above, the Board may issue executions against the delinquent licensee for the amount of the fees when the fees become due.

C. Interest on delinquent occupation taxes will accrue at the rate of one and one-half percent (1½%) per month.

14-106 Posting of Licenses.

A. Each person who is licensed by Greene County by this Article shall post the license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

B. Each person subject to this Article who is also licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

14-107 Applications.

A. Every person required to procure a license under the provision of this Article or any Ordinance or law of Greene County shall submit an application for such license to the County Clerk, which application shall conform to the requirements of this Section.

1. Each application shall be a written statement upon forms provided by the County Clerk.
2. Each application shall contain the following information:
 - a. name and home address of the applicant, if an individual, or home office address if a corporation or partnership;
 - b. place where the proposed business is to be located;
 - c. kind of business to be carried on;
 - d. name and home addresses of the partners, if a partnership;
 - e. names and home addresses of the officers and directors, if a corporation;
 - f. complete record of all arrests and convictions against the applicant and every partner, officer or director of the applicant for violations of any and all laws and ordinances of any city, county, state, or the federal government;
 - g. the number of employees employed by the applicant;
 - h. if the business of the applicant requires a license from the State of Georgia, a copy of said license must be included with the application for a license with the County; and

- i. such additional information which the County Clerk or Board may find reasonably necessary to the fair administration of this Section.
3. Each application shall be sworn to by the applicant if an individual, or by a partner if a partnership, or by an officer if a corporation.
4. Each application shall be accompanied by the amount of the fee chargeable for such license.
 - a. Any processing fees in addition to the license fee shall be borne by the applicant.
 - b. The County Clerk shall issue a receipt to the applicant for the amount of the fee tendered with the application for a license, provided that such receipt shall not be construed as approval of the application, nor shall it entitle or authorize the applicant to open or maintain any business contrary to the provisions of this Chapter.
 - c. Rebate of Fee. Upon the disapproval of any application for which a fee has been submitted under the provisions of this Chapter, the County Clerk shall refund such fee, provided that the applicant is not otherwise indebted to Greene County.
5. Confidentiality of Information. All information furnished or secured under the authority of this Section shall be kept in strict confidence by the County Clerk, shall not be subject to public inspection, and shall be utilized solely by the officers of Greene County responsible for administering the provisions of this Chapter.
6. False Statements. False statements on any application for a license shall be grounds for immediate revocation of such license and possible prosecution under state law.
7. Right of Inspection. The applicant shall agree to the inspection of the licensed premises by appropriate officers of Greene County at any time said licensed premises are open to the public or at other times deemed necessary and reasonable.